



LINDA S. ADAMS
SECRETARY FOR ENVIRONMENTAL
PROTECTION

CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD



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GOVERNOR

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September 22, 2009

Joel Martens, Supervising Environmental Health Specialist
Tulare County
Environmental Health Services Division
5957 S. Mooney Blvd
Visalia, CA 93277

SUBJECT: FINAL AUDIT REPORT – HOUSEHOLD HAZARDOUS
WASTE DISCRETIONARY GRANTS HD13-04-0019 AND
HD14-05-0022

Dear Mr. Martens:

Enclosed is the final audit report of the Tulare County (County) regarding the Household Hazardous Waste Grants awarded for the periods August 1, 2004 through March 31, 2008. The audit was planned and performed to include a review of internal controls, receipts, expenditures, and compliance with the grant agreement provisions.

The audit disclosed the following finding:

1. Ineligible Costs (Overtime), HD14-05-0022.

The response by the County, dated July 31, 2009, to the draft audit report has been included in this final report, along with our evaluation of the response. The response addressed your request for consideration of the Finding. The Grants Program is receiving a copy of this letter to ensure that the Finding is properly addressed.

(over)



Joel Martens
September 22, 2009
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If you have any questions regarding this report, please contact Carl Coaxum, Auditor, at (916) 322-2535 or ccoaxum@ciwmb.ca.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Susan R. Villa", with a long horizontal line extending to the right.

Susan R. Villa, Branch Manager
Fiscal Services Branch
Administration and Finance Division

Enclosure

cc: Phil Cox, Chairman to Board of Supervisor, Tulare County
Corky Mau, Manager, Grant and Loan Resources Branch, CIWMB
Steven Hernandez, Supervisor, Grant Program-A, Grant and Loan Resources Branch, CIWMB
Linda Dickinson, Grant Manager, Grant and Loan Resources Branch, CIWMB
Carl Coaxum, Auditor, Audits and Evaluations Unit, CIWMB
Linh Johnson, Auditor, Audits and Evaluations Unit, CIWMB
CIWMB Audits and Evaluations Unit Files

A GRANT AUDIT

Tulare County

Household Hazardous Waste Grants

Final Audit Report

**Grants: HD13-04-0019
and HD14-05-0002**

**For the Periods June 30, 2005
through June 30, 2007**

**Prepared By:
California Integrated Waste Management Board
Audits and Evaluations Unit**

September 2009

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AUDIT REPORT

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**Audit Report
Tulare County
Household Hazardous Waste Grant Program
Period Audited: August 1, 2004 through June 30, 2007**

Audit Start Date: May 18, 2009

Location: Environmental Health Services Division
5957 S. Mooney Blvd
Visalia, CA 93277

Contact Person: Joel Martens, Supervising Environmental Health Specialist

Phone Number: (559) 733-6441

E-Mail Address: jmartens@tularehhsa.org

Auditor: Carl Coaxum

SUMMARY

The California Integrated Waste Management Board (CIWMB), Audits and Evaluations Unit, performed an audit of the Tulare County regarding the Household Hazardous Waste Grant Program. The audit included a review of internal controls, receipts, expenditures, and compliance with the provisions relating to grant agreement numbers HD13-04-0019 and HD14-05-0002.

BACKGROUND

Tulare County (County), a political subdivision of the State of California governed by an elected Board of Supervisors, exercises the powers specified by the Constitution and statutes of the State. The County's reporting entity includes all significant organizations, departments, and agencies over which the County's Board exercises oversight and budgeting responsibilities. The County's Health & Human Services has general responsibility for the Household Hazardous Waste Discretionary Grant.

The Legislature created the Integrated Waste Management Account (Public Resources Code Section 48001) to support the reduction, recycling, and reuse of solid waste and the protection of public health and safety through regulation of solid waste handling. The California Integrated Waste Management Board administers the Integrated Waste Management Account, which includes the Household Hazardous Waste (HHW) Discretionary Grant Program.

The Household Hazardous Waste Discretionary Program provides grant funding to local governments and agencies with direct responsibility for solid waste management to develop and promote alternatives to the illegal disposal of household hazardous waste.

OBJECTIVE, SCOPE, AND METHODOLOGY

The audit objective was to verify whether the program related costs, reimbursed by CIWMB to the County, were reasonable, allowable, and allocable in accordance with the fiscal requirements and other provisions of the grant agreements as well as applicable Federal and State regulations.

The audit scope included, but was not limited to a review and evaluation of the adequacy and accuracy of the documents submitted to CIWMB by the County in support of the claim for eligibility.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

CONCLUSION

The following audit finding was identified:

FINDING 1: Ineligible Costs (Overtime)

Condition: The County did not comply with the fiscal requirements of Grant Agreement HD14-05-0022. Specifically, for payment request #1(final), the County claimed ineligible costs (overtime) in the amount of \$6,849.07.

Criteria: The Grant Agreement Procedures & Requirements specifies overtime is an ineligible cost (except for local government staffing during specially scheduled evening or weekend events that have been preapproved in writing by the Grant Manager, when law or labor contract requires overtime compensation).

Recommendation: The County should remit \$6,849.07 in ineligible costs to CIWMB.

RESTRICTED USE

This report is intended for the information and use of CIWMB and County management. However, this report is a matter of public record and distribution is not limited.

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STATEMENT OF REVENUE AND EXPENDITURES

Tulare County
Household Hazardous Waste Grant HD14-05-0022
For the Period September 1, 2005 through March 31, 2008

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>	
Revenue:				
Grant Payment Request #1	\$56,871.26	\$56,871.26	\$0.00	
Less 10%	\$0.00	\$0.00	\$0.00	
Total Revenue	<u>\$56,871.26</u>	<u>\$56,871.26</u>	<u>\$0.00</u>	
 Eligible Expenditures:				
Permanent Collection Facility	\$17,164.31	\$17,164.31	\$0.00	
Temporary/Mobile Collection	\$9,779.43	\$2,930.36	\$6,849.07	Finding 1
Publicity and Education	\$19,126.52	\$19,126.52	\$0.00	
Personnel/Other	\$10,801.00	\$10,801.00	\$0.00	
Less 10%	\$0.00	\$0.00	\$0.00	
Total Expenditures	<u>\$56,871.26</u>	<u>\$50,022.19</u>	<u>\$6,849.07</u>	

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GRANTEE'S RESPONSE TO AUDIT REPORT

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Tulare County Health & Human Services Agency

John Davis, Agency Director

Ray Bullick, Director - Health Services Department

Health Services Department ■ Larry Dwoskin, Director ■ Environmental Health Services

July 31, 2009

Carl Coaxum, Auditor
California Integrated Waste Management Board
PO Box 4025, Mail Stop 19A
Sacramento, California 95812-4025

Re: Draft Audit Report – Household Hazardous Waste Discretionary Grants HD13-04-0019 and HD14-05-0022

Dear Mr. Coaxum;

Thank you for the opportunity to review and comment on the above referenced Draft Audit Report dated July 20, 2009. The Tulare County Environmental Health Services Division substantially concurs with the Draft Audit Report. However, we respectfully request reconsideration of the Finding 1, which is listed below:

Finding 1 Ineligible Costs (Overtime), HD14-05-0022

Condition: County did not comply with the grant agreement's fiscal requirements in its administration of grant HD-05-0022. Specifically, for payment request #1 (final), the County claimed ineligible costs (overtime) in the amount of \$6,849.07.

Criteria: Pursuant to the grant agreement Procedures and Requirements (P&R), overtime is an ineligible cost (except for local government staffing during special scheduled evening or weekend events that have been preapproved in writing by the Grant Manager, when law or labor contract requires overtime compensation).

Recommendation: The County should remit the ineligible cost of \$6,849.07 to CIWMB.

County Response to Finding 1

The Draft Audit Report maintains that the County claimed ineligible costs (overtime) in the amount of \$6,849.07. However, the Expenditure Itemization Summary (CIWMB 667) submitted by the County indicates that only 10% of the total labor costs for conducting the mobile collection events was charged to grant HD14-05-0022. The Expenditure Itemization Summary lists these costs as follows:

Expense Description	Quantity	Total Amount	Amount Claimed
EHS Staff OT	1761.65 hours	\$68,490.68	\$6,849.07
EHS Staff Reg Time	136.70 hours	\$4,167.13	\$416.71
Totals		\$72,657.80	\$7,265.78

The County recorded the time and labor costs for the mobile collection events according to our usual practices and believed that an allocation 10% of the total labor costs to grant HD14-05-0022 was reasonable. For this

Carl Coaxum, Auditor
California Integrated Waste Management Board
July 31, 2009

Response, the County recalculated the labor costs to conduct the mobile events at regular pay plus benefits rates. The attached table¹ shows that the total mobile event labor costs at regular pay plus benefits rates were \$56,601.93, which far exceeds the claimed amount of \$7,265.78.

Moreover, CIWMB proposes to disallow the entire \$6,849.07 listed as "overtime costs" on the Expenditure Itemization Summary and Personnel Expenditure Summary submitted with the Grant Payment Request. The County believes that even if the overtime differential is disallowed, the labor costs at regular hourly pay plus benefits rates should be an eligible expenditure. Recalculation of the mobile event overtime labor costs at regular pay plus benefits rates is shown on the attached table². Recalculation of the claimed overtime costs at regular pay plus benefits rates yields a sum of \$5,244.47. This represents a net difference of \$1,604.60 between the overtime and regular pay plus benefits mobile event labor costs.

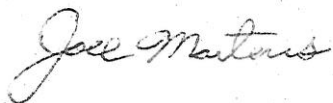
The following excerpt of the County labor contract³ with the covered employees requires overtime compensation for the local government staffing during special scheduled evening or weekend events:

Article 35
HAZARDOUS WASTE

The County agrees to pay cash overtime (within FLSA guidelines) for week-end Community Hazardous Waste Collection Event participants covered by this agreement who are in the following Classifications: Environmental Health Specialists and Environmental Health Aides. CTO provisions as outlined in this MOU will not apply to these additional hours worked. Participation in these events must be approved by an appropriate Supervisor prior to the event.

The County respectfully requests that the CIWMB determine the disputed amount of \$6,849.07 to be an eligible cost. In the alternative, the County requests that CIWMB disallow only the net difference of \$1,604.60 between the overtime and regular pay plus benefits mobile event labor costs.

Sincerely yours,



Joel Martens
Environmental Health Supervisor
Division of Environmental Health Services
Health & Human Services Agency
County of Tulare

attachments: CIWMB 165 Mobile Events 10-18-05 to 3-30-08.xls

¹ CIWMB 165 Mobile Events 10-18-05 to 3-30-08.xls

² *ibid*

³ Memorandum of Understanding between the County of Tulare and Central California Association of Public Employees (CCAPE), 7/1/2005 – 6/30/2008, Resolution No. 2005-0825, Agreement No. 22571

STATE OF CALIFORNIA CIWMB 165		PERSONNEL EXPENDITURE SUMMARY										CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD	
HD14-05-22 GRANT NUMBER		Temporary or Mobile Collection Mobile Events 10-18-05 to 3-30-08							Tulare County GRANTEE		Tulare County EMPLOYER		
Task #	Name/Classification	Employee #	Class	Date Worked	Reg Hrs Previously Claimed	Reg Hourly Rate (w/benefits)	Reg Total (Hours x Rate) Calc	Reg Hrs Previously Claimed as OT Hrs	Reg Hourly Rate (w/benefits)	Reg Total (Hours x Rate) Calc	Activity		
1	CHARPENTIER	011412	EnvHIAid 2	11/19/2005		\$14.67	\$0.00	9.00	\$14.67	\$132.01	Woodlake Fire Station		
2	GAONA	019425	EnvHlthSp 2	11/19/2005		\$23.28	\$0.00	9.00	\$23.28	\$209.54	Woodlake Fire Station		
3	GUERRA	012254	EnvHlthSp 3	11/19/2005		\$26.97	\$0.00	9.00	\$26.97	\$242.70	Woodlake Fire Station		
4	HONNETTE	019901	EnvHlthSp 2	11/19/2005		\$22.16	\$0.00	9.00	\$22.16	\$199.43	Woodlake Fire Station		
5	MACEDO	010382	EnvHlthSp 3	11/19/2005	2.50	\$26.97	\$67.42	6.50	\$26.97	\$175.29	Woodlake Fire Station		
6	PAPENHAUSEN	007374	EnvHlthSp 3	11/19/2005		\$26.97	\$0.00	9.00	\$26.97	\$242.70	Woodlake Fire Station		
7	CHARPENTIER	011412	EnvHIAid 2	12/10/2005		\$14.67	\$0.00	8.00	\$14.67	\$117.34	Earlmar School District Office		
8	CHEUNG	019958	EnvHlthSp 1	12/10/2005	8.00	\$20.15	\$161.23	0.00	\$20.15	\$0.00	Earlmar School District Office		
9	GAONA	019425	EnvHlthSp 2	12/10/2005		\$23.28	\$0.00	8.00	\$23.28	\$186.26	Earlmar School District Office		
10	GUERRA	012254	EnvHlthSp 3	12/10/2005		\$26.97	\$0.00	8.00	\$26.97	\$215.74	Earlmar School District Office		
11	HONNETTE	019901	EnvHlthSp 2	12/10/2005		\$22.16	\$0.00	8.00	\$22.16	\$177.27	Earlmar School District Office		
12	MACEDO	010382	EnvHlthSp 3	12/10/2005		\$26.97	\$0.00	8.00	\$26.97	\$215.74	Earlmar School District Office		
13	PAPENHAUSEN	007374	EnvHlthSp 3	12/10/2005		\$26.97	\$0.00	8.00	\$26.97	\$215.74	Earlmar School District Office		
14	CHARPENTIER	011412	EnvHIAid 2	1/28/2006		\$14.96	\$0.00	8.50	\$14.96	\$127.18	Tulare Fire Station		
15	CHEUNG	019958	EnvHlthSp 1	1/28/2006		\$22.60	\$0.00	8.50	\$22.60	\$192.11	Tulare Fire Station		
16	GAONA	019425	EnvHlthSp 2	1/28/2006		\$23.75	\$0.00	8.50	\$23.75	\$201.85	Tulare Fire Station		
17	GEANEY	007038	EnvHlthSp 3	1/28/2006		\$27.51	\$0.00	7.50	\$27.51	\$206.30	Tulare Fire Station		
18	GUERRA	012254	EnvHlthSp 3	1/28/2006		\$27.51	\$0.00	8.50	\$27.51	\$233.80	Tulare Fire Station		
19	HONNETTE	019901	EnvHlthSp 2	1/28/2006		\$22.60	\$0.00	8.50	\$22.60	\$192.11	Tulare Fire Station		
20	MACEDO	010382	EnvHlthSp 3	1/28/2006		\$27.51	\$0.00	8.50	\$27.51	\$233.80	Tulare Fire Station		
21	PAPENHAUSEN	007374	EnvHlthSp 3	1/28/2006	1.00	\$27.51	\$27.51	7.50	\$27.51	\$206.30	Tulare Fire Station		
22	CHARPENTIER	011412	EnvHIAid 2	2/11/2006		\$14.96	\$0.00	10.30	\$14.96	\$154.11	West Olive Fire Station		
23	CHEUNG	019958	EnvHlthSp 1	2/11/2006	3.00	\$22.60	\$67.80	7.00	\$22.60	\$158.21	West Olive Fire Station		
24	COLLINS	020955	EnvHlthSp 2	2/11/2006		\$21.51	\$0.00	10.30	\$21.51	\$221.56	West Olive Fire Station		
25	CROCKETT	017669	Dairy In 2	2/11/2006		\$24.95	\$0.00	7.00	\$24.95	\$174.66	West Olive Fire Station		
26	GAONA	019425	EnvHlthSp 2	2/11/2006		\$23.75	\$0.00	10.30	\$23.75	\$244.59	West Olive Fire Station		
27	GEANEY	007038	EnvHlthSp 3	2/11/2006		\$27.51	\$0.00	10.00	\$27.51	\$275.06	West Olive Fire Station		
28	GOCKE	020553	EnvHlthSp 2	2/11/2006		\$21.51	\$0.00	9.50	\$21.51	\$204.35	West Olive Fire Station		
29	GUERRA	012254	EnvHlthSp 3	2/11/2006		\$27.51	\$0.00	10.25	\$27.51	\$281.94	West Olive Fire Station		
30	JAHNKE	008769	EnvHlthSp 3	2/11/2006		\$27.51	\$0.00	10.00	\$27.51	\$275.06	West Olive Fire Station		
31	MACEDO	010382	EnvHlthSp 3	2/11/2006		\$27.51	\$0.00	10.50	\$27.51	\$288.81	West Olive Fire Station		
32	PAPENHAUSEN	007374	EnvHlthSp 3	2/11/2006		\$27.51	\$0.00	10.00	\$27.51	\$275.06	West Olive Fire Station		
33	CHARPENTIER	011412	EnvHIAid 2	4/8/2006		\$14.96	\$0.00	8.00	\$14.96	\$119.70	Lindsay Fire Station		
34	CHEUNG	019958	EnvHlthSp 1	4/8/2006		\$22.60	\$0.00	8.00	\$22.60	\$180.81	Lindsay Fire Station		
35	COLLINS	020955	EnvHlthSp 2	4/8/2006		\$21.51	\$0.00	8.00	\$21.51	\$172.09	Lindsay Fire Station		
36	GAONA	019425	EnvHlthSp 2	4/8/2006	1.00	\$23.75	\$23.75	7.00	\$23.75	\$166.23	Lindsay Fire Station		
37	HONNETTE	019901	EnvHlthSp 2	4/8/2006		\$22.60	\$0.00	8.00	\$22.60	\$180.81	Lindsay Fire Station		
38	MACEDO	010382	EnvHlthSp 3	4/8/2006		\$27.51	\$0.00	8.00	\$27.51	\$220.05	Lindsay Fire Station		
39	PAPENHAUSEN	007374	EnvHlthSp 3	4/8/2006		\$27.51	\$0.00	8.00	\$27.51	\$220.05	Lindsay Fire Station		
40	CHARPENTIER	011412	EnvHIAid 2	4/22/2006		\$14.96	\$0.00	9.50	\$14.96	\$142.14	Dinuba Fire Station		
41	CHEUNG	019958	EnvHlthSp 1	4/22/2006		\$22.60	\$0.00	9.50	\$22.60	\$214.71	Dinuba Fire Station		
42	COLLINS	020955	EnvHlthSp 2	4/22/2006		\$21.51	\$0.00	9.50	\$21.51	\$204.35	Dinuba Fire Station		
43	GAONA	019425	EnvHlthSp 2	4/22/2006		\$23.75	\$0.00	9.50	\$23.75	\$225.60	Dinuba Fire Station		
44	GOCKE	020553	EnvHlthSp 2	4/22/2006		\$21.51	\$0.00	8.00	\$21.51	\$172.09	Dinuba Fire Station		
45	GUERRA	012254	EnvHlthSp 3	4/22/2006		\$27.51	\$0.00	9.50	\$27.51	\$261.31	Dinuba Fire Station		
46	MACEDO	010382	EnvHlthSp 3	4/22/2006	0.30	\$27.51	\$8.25	7.70	\$27.51	\$211.80	Dinuba Fire Station		
47	PAPENHAUSEN	007374	EnvHlthSp 3	4/22/2006		\$27.51	\$0.00	9.50	\$27.51	\$261.31	Dinuba Fire Station		
48	CARDWELL	17166	EnvHIAid 2	9/16/2006		\$20.71	\$0.00	10.00	\$20.71	\$207.09	Three Rivers Fire Station		
49	CHARPENTIER	11412	EnvHIAid 2	9/16/2006		\$20.55	\$0.00	10.00	\$20.55	\$205.53	Three Rivers Fire Station		
50	CHEUNG	19958	EnvHlthSp 2	9/16/2006		\$28.69	\$0.00	9.50	\$28.69	\$272.54	Three Rivers Fire Station		
51	COLLINS	20955	EnvHlthSp 2	9/16/2006		\$28.75	\$0.00	10.00	\$28.75	\$287.50	Three Rivers Fire Station		
52	HONNETTE	19901	EnvHlthSp 2	9/16/2006		\$31.49	\$0.00	10.00	\$31.49	\$314.91	Three Rivers Fire Station		
53	MACEDO	10382	EnvHlthSp 3	9/16/2006		\$35.64	\$0.00	10.00	\$35.64	\$356.44	Three Rivers Fire Station		
54	PAPENHAUSEN	7374	EnvHlthSp 3	9/16/2006		\$35.12	\$0.00	10.00	\$35.12	\$351.19	Three Rivers Fire Station		
55	CARDWELL	17166	EnvHIAid 2	9/30/2006		\$20.71	\$0.00	8.50	\$20.71	\$176.03	City of Exeter - Corp Yard		
56	CHARPENTIER	11412	EnvHIAid 2	9/30/2006		\$20.55	\$0.00	8.50	\$20.55	\$174.70	City of Exeter - Corp Yard		
57	CHEUNG	19958	EnvHlthSp 2	9/30/2006		\$28.69	\$0.00	7.50	\$28.69	\$215.16	City of Exeter - Corp Yard		
58	GAONA	19425	EnvHlthSp 2	9/30/2006		\$32.07	\$0.00	8.50	\$32.07	\$272.61	City of Exeter - Corp Yard		
59	GOCKE	20553	EnvHlthSp 2	9/30/2006		\$29.98	\$0.00	7.50	\$29.98	\$224.84	City of Exeter - Corp Yard		
60	MACEDO	10382	EnvHlthSp 3	9/30/2006	8.70	\$35.64	\$310.10	0.00	\$35.64	\$0.00	City of Exeter - Corp Yard		
61	CHARPENTIER	11412	EnvHIAid 2	10/21/2006		\$20.55	\$0.00	9.00	\$20.55	\$184.98	Tulare Fire Station		
62	CHEUNG	19958	EnvHlthSp 2	10/21/2006		\$28.69	\$0.00	9.00	\$28.69	\$258.19	Tulare Fire Station		
63	COLLINS	20955	EnvHlthSp 2	10/21/2006		\$28.75	\$0.00	9.00	\$28.75	\$258.75	Tulare Fire Station		
64	CROCKETT	17669	DairyInsp 2	10/21/2006		\$24.95	\$0.00	9.50	\$24.95	\$237.03	Tulare Fire Station		
65	GAONA	19425	EnvHlthSp 2	10/21/2006		\$32.07	\$0.00	9.00	\$32.07	\$288.65	Tulare Fire Station		
66	GEANEY	7038	EnvHlthSp 3	10/21/2006		\$35.16	\$0.00	7.00	\$35.16	\$246.13	Tulare Fire Station		
67	GOCKE	20553	EnvHlthSp 2	10/21/2006		\$29.98	\$0.00	7.00	\$29.98	\$209.85	Tulare Fire Station		
68	GUERRA	12254	EnvHlthSp 3	10/21/2006		\$36.27	\$0.00	6.50	\$36.27	\$235.74	Tulare Fire Station		
69	MACEDO	10382	EnvHlthSp 3	10/21/2006		\$35.64	\$0.00	9.00	\$35.64	\$320.80	Tulare Fire Station		
70	PAPENHAUSEN	7374	EnvHlthSp 3	10/21/2006		\$35.12	\$0.00	9.00	\$35.12	\$316.07	Tulare Fire Station		
71	STEWART	15520	DairyInsp 2	10/21/2006		\$29.70	\$0.00	9.50	\$29.70	\$282.18	Tulare Fire Station		
72	TAPIA	20941	EnvHlthSp 2	10/21/2006		\$29.70	\$0.00	7.00	\$29.70	\$207.92	Tulare Fire Station		
73	CHARPENTIER	11412	EnvHIAid 2	10/28/2006	3.70	\$20.55	\$76.05	5.80	\$20.55	\$119.21	West Olive Fire Station		
74	CHEUNG	19958	EnvHlthSp 2	10/28/2006		\$28.69	\$0.00	9.50	\$28.69	\$272.54	West Olive Fire Station		

75	CROCKETT	17669	DairyInsp 2	10/28/2006		\$24.95	\$0.00	8.50	\$24.95	\$212.08	West Olive Fire Station
76	GAONA	19425	EnvHlthSpc 2	10/28/2006		\$32.07	\$0.00	9.50	\$32.07	\$304.69	West Olive Fire Station
77	GEANEY	7038	EnvHlthSpc 3	10/28/2006		\$35.16	\$0.00	8.00	\$35.16	\$281.30	West Olive Fire Station
78	GOCKE	20553	EnvHlthSpc 2	10/28/2006		\$29.98	\$0.00	8.00	\$29.98	\$239.83	West Olive Fire Station
79	GUERRA	12254	EnvHlthSpc 3	10/28/2006		\$36.27	\$0.00	9.50	\$36.27	\$344.54	West Olive Fire Station
80	HONNETTE	19901	EnvHlthSpc 2	10/28/2006		\$31.49	\$0.00	9.50	\$31.49	\$299.16	West Olive Fire Station
81	JAHNKE	8769	EnvHlthSpc 3	10/28/2006	8.50	\$35.81	\$304.39	0.00	\$35.81	\$0.00	West Olive Fire Station
82	MACEDO	10382	EnvHlthSpc 3	10/28/2006		\$35.64	\$0.00	9.50	\$35.64	\$338.62	West Olive Fire Station
83	PAPENHAUSEN	7374	EnvHlthSpc 3	10/28/2006		\$35.12	\$0.00	9.50	\$35.12	\$333.63	West Olive Fire Station
84	TAPIA	20941	EnvHlthSpc 2	10/28/2006		\$29.70	\$0.00	8.00	\$29.70	\$237.62	West Olive Fire Station
85	COLLINS	20955	EnvHlthSpc 2	11/18/2006		\$28.75	\$0.00	8.50	\$28.75	\$244.37	Woodlake Fire Station
86	GAONA	19425	EnvHlthSpc 2	11/18/2006		\$32.07	\$0.00	8.50	\$32.07	\$272.61	Woodlake Fire Station
87	GOCKE	20553	EnvHlthSpc 2	11/18/2006	1.50	\$29.98	\$44.97	7.00	\$29.98	\$209.85	Woodlake Fire Station
88	HONNETTE	19901	EnvHlthSpc 2	11/18/2006		\$31.49	\$0.00	8.50	\$31.49	\$267.67	Woodlake Fire Station
89	MACEDO	10382	EnvHlthSpc 3	11/18/2006		\$35.64	\$0.00	8.50	\$35.64	\$302.97	Woodlake Fire Station
90	PAPENHAUSEN	7374	EnvHlthSpc 3	11/18/2006		\$35.12	\$0.00	8.50	\$35.12	\$298.51	Woodlake Fire Station
91	TAPIA	20941	EnvHlthSpc 2	11/18/2006		\$29.70	\$0.00	7.00	\$29.70	\$207.92	Woodlake Fire Station
92	CARDWELL	17166	EnvHlthAid 2	12/9/2006	11.00	\$20.71	\$227.80	0.00	\$20.71	\$0.00	Sequoia Dawn, Springville
93	COLLINS	20955	EnvHlthSpc 2	12/9/2006		\$28.75	\$0.00	11.00	\$28.75	\$316.25	Sequoia Dawn, Springville
94	GAONA	19425	EnvHlthSpc 2	12/9/2006		\$32.07	\$0.00	11.00	\$32.07	\$352.79	Sequoia Dawn, Springville
95	HONNETTE	19901	EnvHlthSpc 2	12/9/2006		\$31.49	\$0.00	11.00	\$31.49	\$346.40	Sequoia Dawn, Springville
96	MACEDO	10382	EnvHlthSpc 3	12/9/2006	4.00	\$35.64	\$142.58	7.00	\$35.64	\$249.51	Sequoia Dawn, Springville
97	PAPENHAUSEN	7374	EnvHlthSpc 3	12/9/2006		\$35.12	\$0.00	11.00	\$35.12	\$386.31	Sequoia Dawn, Springville
98	TAPIA	20941	EnvHlthSpc 2	12/9/2006	2.50	\$29.70	\$74.26	3.50	\$29.70	\$103.96	Sequoia Dawn, Springville
99	CARDWELL	17166	EnvHlthAid 2	1/27/2007		\$20.71	\$0.00	9.50	\$20.71	\$196.74	West Olive Fire Station
100	CHARPENTIER	11412	EnvHlthAid 2	1/27/2007		\$20.55	\$0.00	10.00	\$20.55	\$205.53	West Olive Fire Station
101	GAONA	19425	EnvHlthSpc 2	1/27/2007		\$32.07	\$0.00	9.50	\$32.07	\$304.69	West Olive Fire Station
102	GEANEY	7038	EnvHlthSpc 3	1/27/2007		\$35.16	\$0.00	7.50	\$35.16	\$263.71	West Olive Fire Station
103	GOCKE	20553	EnvHlthSpc 2	1/27/2007		\$29.98	\$0.00	7.50	\$29.98	\$224.84	West Olive Fire Station
104	GUERRA	12254	EnvHlthSpc 3	1/27/2007		\$36.27	\$0.00	10.00	\$36.27	\$362.67	West Olive Fire Station
105	JAHNKE	8769	EnvHlthSpc 3	1/27/2007		\$35.81	\$0.00	9.00	\$35.81	\$322.29	West Olive Fire Station
106	MACEDO	10382	EnvHlthSpc 3	1/27/2007		\$35.64	\$0.00	9.50	\$35.64	\$338.62	West Olive Fire Station
107	PAPENHAUSEN	7374	EnvHlthSpc 3	1/27/2007		\$35.12	\$0.00	9.50	\$35.12	\$333.63	West Olive Fire Station
108	TAPIA	20941	EnvHlthSpc 2	1/27/2007		\$29.70	\$0.00	7.50	\$29.70	\$222.77	West Olive Fire Station
109	CARDWELL	17166	EnvHlthAid 2	2/10/2007		\$20.71	\$0.00	8.50	\$20.71	\$176.03	Tulare Fire Station
110	CHARPENTIER	11412	EnvHlthAid 2	2/10/2007		\$20.55	\$0.00	8.50	\$20.55	\$174.70	Tulare Fire Station
111	COLLINS	20955	EnvHlthSpc 2	2/10/2007		\$28.75	\$0.00	9.50	\$28.75	\$273.12	Tulare Fire Station
112	GAONA	19425	EnvHlthSpc 2	2/10/2007		\$32.07	\$0.00	8.50	\$32.07	\$272.61	Tulare Fire Station
113	GEANEY	7038	EnvHlthSpc 3	2/10/2007		\$35.16	\$0.00	6.50	\$35.16	\$228.55	Tulare Fire Station
114	GOCKE	20553	EnvHlthSpc 2	2/10/2007	6.50	\$29.98	\$194.86	0.00	\$29.98	\$0.00	Tulare Fire Station
115	GUERRA	12254	EnvHlthSpc 3	2/10/2007		\$36.27	\$0.00	8.50	\$36.27	\$308.27	Tulare Fire Station
116	HONNETTE	19901	EnvHlthSpc 2	2/10/2007		\$31.49	\$0.00	8.50	\$31.49	\$267.67	Tulare Fire Station
117	JAHNKE	8769	EnvHlthSpc 3	2/10/2007		\$35.81	\$0.00	8.50	\$35.81	\$304.39	Tulare Fire Station
118	MACEDO	10382	EnvHlthSpc 3	2/10/2007		\$35.64	\$0.00	8.50	\$35.64	\$302.97	Tulare Fire Station
119	PAPENHAUSEN	7374	EnvHlthSpc 3	2/10/2007		\$35.12	\$0.00	9.00	\$35.12	\$316.07	Tulare Fire Station
120	TAPIA	20941	EnvHlthSpc 2	2/10/2007		\$29.70	\$0.00	7.00	\$29.70	\$207.92	Tulare Fire Station
121	GAONA	19425	EnvHlthSpc 2	3/3/2007		\$32.07	\$0.00	7.50	\$32.07	\$240.54	Alpaugh
122	GOCKE	20553	EnvHlthSpc 2	3/3/2007		\$29.98	\$0.00	8.50	\$29.98	\$254.82	Alpaugh
123	GUERRA	12254	EnvHlthSpc 3	3/3/2007		\$36.27	\$0.00	8.50	\$36.27	\$308.27	Alpaugh
124	PAPENHAUSEN	7374	EnvHlthSpc 3	3/3/2007	8.50	\$35.12	\$298.51	0.00	\$35.12	\$0.00	Alpaugh
125	CHARPENTIER	11412	EnvHlthAid 2	3/10/2007		\$20.55	\$0.00	8.50	\$20.55	\$174.70	Lindsay Fire Station
126	GAONA	19425	EnvHlthSpc 2	3/10/2007		\$32.07	\$0.00	8.50	\$32.07	\$272.61	Lindsay Fire Station
127	GUERRA	12254	EnvHlthSpc 3	3/10/2007		\$36.27	\$0.00	8.50	\$36.27	\$308.27	Lindsay Fire Station
128	MACEDO	10382	EnvHlthSpc 3	3/10/2007		\$35.64	\$0.00	8.50	\$35.64	\$302.97	Lindsay Fire Station
129	PAPENHAUSEN	7374	EnvHlthSpc 3	3/10/2007		\$35.12	\$0.00	8.50	\$35.12	\$298.51	Lindsay Fire Station
130	CARDWELL	17166	EnvHlthAid 2	4/21/2007		\$20.71	\$0.00	9.00	\$20.71	\$186.38	Dinuba Fire Station
131	CHARPENTIER	11412	EnvHlthAid 2	4/21/2007	4.00	\$20.55	\$82.21	0.00	\$20.55	\$0.00	Dinuba Fire Station
132	GAONA	19425	EnvHlthSpc 2	4/21/2007		\$32.07	\$0.00	9.00	\$32.07	\$288.65	Dinuba Fire Station
133	GUERRA	12254	EnvHlthSpc 3	4/21/2007		\$36.27	\$0.00	9.00	\$36.27	\$326.40	Dinuba Fire Station
134	HONNETTE	19901	EnvHlthSpc 2	4/21/2007		\$31.49	\$0.00	9.00	\$31.49	\$283.42	Dinuba Fire Station
135	MACEDO	10382	EnvHlthSpc 3	4/21/2007	9.70	\$35.64	\$345.75	0.00	\$35.64	\$0.00	Dinuba Fire Station
136	PAPENHAUSEN	7374	EnvHlthSpc 3	4/21/2007		\$35.12	\$0.00	9.00	\$35.12	\$316.07	Dinuba Fire Station
137	CARDWELL	17166	EnvHlthAid 2	9/15/2007		\$20.60	\$0.00	9.50	\$20.60	\$195.67	Lemon Cove Fire Station
138	CHARPENTIER	11412	EnvHlthAid 2	9/15/2007		\$21.01	\$0.00	9.50	\$21.01	\$199.60	Lemon Cove Fire Station
139	COLLINS	20955	EnvHlthSpc 2	9/15/2007		\$30.28	\$0.00	9.50	\$30.28	\$287.68	Lemon Cove Fire Station
140	GAONA	19425	EnvHlthSpc 2	9/15/2007		\$33.12	\$0.00	9.50	\$33.12	\$314.62	Lemon Cove Fire Station
141	GOCKE	20553	EnvHlthSpc 2	9/15/2007	7.50	\$31.82	\$238.61	0.00	\$31.82	\$0.00	Lemon Cove Fire Station
142	GUERRA	12254	EnvHlthSpc 3	9/15/2007		\$36.73	\$0.00	9.50	\$36.73	\$348.90	Lemon Cove Fire Station
143	MACEDO	10382	EnvHlthSpc 3	9/15/2007		\$36.58	\$0.00	9.50	\$36.58	\$347.50	Lemon Cove Fire Station
144	PAPENHAUSEN	7374	EnvHlthSpc 3	9/15/2007		\$37.65	\$0.00	9.00	\$37.65	\$338.81	Lemon Cove Fire Station
145	CARDWELL	17166	EnvHlthAid 2	9/29/2007		\$20.60	\$0.00	9.50	\$20.60	\$195.67	West Olive Fire Station
146	CHARPENTIER	11412	EnvHlthAid 2	9/29/2007		\$21.01	\$0.00	9.50	\$21.01	\$199.60	West Olive Fire Station
147	COLLINS	20955	EnvHlthSpc 2	9/29/2007		\$30.28	\$0.00	9.50	\$30.28	\$287.68	West Olive Fire Station
148	GAONA	19425	EnvHlthSpc 2	9/29/2007		\$33.12	\$0.00	9.50	\$33.12	\$314.62	West Olive Fire Station
149	GEANEY	7038	EnvHlthSpc 3	9/29/2007		\$36.49	\$0.00	9.50	\$36.49	\$346.70	West Olive Fire Station
150	GUERRA	12254	EnvHlthSpc 3	9/29/2007		\$36.73	\$0.00	9.50	\$36.73	\$348.90	West Olive Fire Station
151	JAHNKE	8769	EnvHlthSpc 3	9/29/2007		\$36.55	\$0.00	8.50	\$36.55	\$310.69	West Olive Fire Station
152	MACEDO	10382	EnvHlthSpc 3	9/29/2007		\$36.58	\$0.00	9.50	\$36.58	\$347.50	West Olive Fire Station
153	PAPENHAUSEN	7374	EnvHlthSpc 3	9/29/2007		\$37.65	\$0.00	9.50	\$37.65	\$357.63	West Olive Fire Station
154	SHUKLIAN	14243	EnvHlthSpc 2	9/29/2007	4.00	\$32.90	\$131.59	5.50	\$32.90	\$180.93	West Olive Fire Station
155	CARDWELL	17166	EnvHlthAid 2	10/6/2007		\$20.60	\$0.00	9.00	\$20.60	\$185.37	Tulare Fire Station
156	CHARPENTIER	11412	EnvHlthAid 2	10/6/2007		\$21.01	\$0.00	9.00	\$21.01	\$189.10	Tulare Fire Station
157	COLLINS	20955	EnvHlthSpc 2	10/6/2007		\$30.28	\$0.00	9.00	\$30.28	\$272.54	Tulare Fire Station
158	GAONA	19425	EnvHlthSpc 2	10/6/2007		\$33.12	\$0.00	8.50	\$33.12	\$281.50	Tulare Fire Station
159	GEANEY	7038	EnvHlthSpc 3	10/6/2007		\$36.49	\$0.00	6.50	\$36.49	\$237.21	Tulare Fire Station

160	GOCKE	20553	EnvHlthSpc 2	10/6/2007	8.50	\$31.82	\$270.43	0.00	\$31.82	\$0.00	Tulare Fire Station
161	GUERRA	12254	EnvHlthSpc 3	10/6/2007		\$36.73	\$0.00	9.00	\$36.73	\$330.53	Tulare Fire Station
162	HONNETTE	19901	EnvHlthSpc 3	10/6/2007		\$37.16	\$0.00	8.50	\$37.16	\$315.82	Tulare Fire Station
163	JAHNKE	8769	EnvHlthSpc 3	10/6/2007		\$36.55	\$0.00	8.50	\$36.55	\$310.69	Tulare Fire Station
164	MACEDO	10382	EnvHlthSpc 3	10/6/2007		\$36.58	\$0.00	9.00	\$36.58	\$329.21	Tulare Fire Station
165	PAPENHAUSEN	7374	EnvHlthSpc 3	10/6/2007		\$37.65	\$0.00	9.00	\$37.65	\$338.81	Tulare Fire Station
166	SHUKLIAN	14243	EnvHlthSpc 2	10/6/2007		\$32.90	\$0.00	7.50	\$32.90	\$246.73	Tulare Fire Station
167	CARDWELL	17166	EnvHlthAid 2	10/20/2007		\$20.60	\$0.00	6.00	\$20.60	\$123.58	Farmersville City Hall
168	CHARPENTIER	11412	EnvHlthAid 2	10/20/2007		\$21.01	\$0.00	7.70	\$21.01	\$161.78	Farmersville City Hall
169	COLLINS	20955	EnvHlthSpc 2	10/20/2007		\$30.28	\$0.00	7.70	\$30.28	\$233.18	Farmersville City Hall
170	GAONA	19425	EnvHlthSpc 2	10/20/2007		\$33.12	\$0.00	7.70	\$33.12	\$255.01	Farmersville City Hall
171	MACEDO	10382	EnvHlthSpc 3	10/20/2007		\$36.58	\$0.00	7.70	\$36.58	\$281.66	Farmersville City Hall
172	PAPENHAUSEN	7374	EnvHlthSpc 3	10/20/2007		\$37.65	\$0.00	7.70	\$37.65	\$289.87	Farmersville City Hall
173	SHUKLIAN	14243	EnvHlthSpc 2	10/20/2007		\$32.90	\$0.00	7.70	\$32.90	\$253.31	Farmersville City Hall
174	CHARPENTIER	11412	EnvHlthAid 2	10/27/2007		\$21.01	\$0.00	8.00	\$21.01	\$168.09	CSET Goshen Recycling Center
175	COLLINS	20955	EnvHlthSpc 2	10/27/2007		\$30.28	\$0.00	7.70	\$30.28	\$233.18	CSET Goshen Recycling Center
176	GAONA	19425	EnvHlthSpc 2	10/27/2007		\$33.12	\$0.00	8.00	\$33.12	\$264.95	CSET Goshen Recycling Center
177	GUERRA	12254	EnvHlthSpc 3	10/27/2007	0.50	\$36.73	\$18.36	7.50	\$36.73	\$275.45	CSET Goshen Recycling Center
178	JAHNKE	8769	EnvHlthSpc 3	10/27/2007	8.00	\$36.55	\$292.42	0.00	\$36.55	\$0.00	CSET Goshen Recycling Center
179	MACEDO	10382	EnvHlthSpc 3	10/27/2007		\$36.58	\$0.00	7.00	\$36.58	\$256.05	CSET Goshen Recycling Center
180	PAPENHAUSEN	7374	EnvHlthSpc 3	10/27/2007		\$37.65	\$0.00	7.70	\$37.65	\$289.87	CSET Goshen Recycling Center
181	CARDWELL	17166	EnvHlthAid 2	12/15/2007		\$21.74	\$0.00	10.00	\$21.74	\$217.40	Springville Transfer Station
182	CHARPENTIER	11412	EnvHlthAid 2	12/15/2007		\$22.24	\$0.00	10.20	\$22.24	\$226.88	Springville Transfer Station
183	GAONA	19425	EnvHlthSpc 2	12/15/2007		\$33.12	\$0.00	10.20	\$33.12	\$337.80	Springville Transfer Station
184	GEANEY	7038	EnvHlthSpc 3	12/15/2007		\$36.49	\$0.00	8.50	\$36.49	\$310.20	Springville Transfer Station
185	GUERRA	12254	EnvHlthSpc 3	12/15/2007		\$36.73	\$0.00	10.20	\$36.73	\$374.61	Springville Transfer Station
186	MACEDO	10382	EnvHlthSpc 3	12/15/2007	1.30	\$36.58	\$47.55	9.40	\$36.58	\$343.84	Springville Transfer Station
187	PAPENHAUSEN	7374	EnvHlthSpc 3	12/15/2007		\$37.65	\$0.00	10.20	\$37.65	\$383.96	Springville Transfer Station
188	CARDWELL	17166	EnvHlthAid 2	1/12/2008		\$21.74	\$0.00	11.50	\$21.74	\$250.01	City of Exeter Corporation Yard
189	CHARPENTIER	11412	EnvHlthAid 2	1/12/2008		\$22.24	\$0.00	11.50	\$22.24	\$255.79	City of Exeter Corporation Yard
190	COLLINS	20955	EnvHlthSpc 2	1/12/2008		\$32.99	\$0.00	11.50	\$32.99	\$379.34	City of Exeter Corporation Yard
191	GAONA	19425	EnvHlthSpc 2	1/12/2008		\$35.04	\$0.00	11.50	\$35.04	\$402.91	City of Exeter Corporation Yard
192	MACEDO	10382	EnvHlthSpc 3	1/12/2008		\$38.47	\$0.00	11.20	\$38.47	\$430.89	City of Exeter Corporation Yard
193	PAPENHAUSEN	7374	EnvHlthSpc 3	1/12/2008		\$37.65	\$0.00	11.50	\$37.65	\$432.92	City of Exeter Corporation Yard
194	CARDWELL	17166	EnvHlthAid 2	2/16/2008		\$21.74	\$0.00	9.00	\$21.74	\$195.66	Lindsay Fire Station
195	COLLINS	20955	EnvHlthSpc 2	2/16/2008		\$32.99	\$0.00	9.00	\$32.99	\$296.87	Lindsay Fire Station
196	GAONA	19425	EnvHlthSpc 2	2/16/2008		\$35.04	\$0.00	9.00	\$35.04	\$315.32	Lindsay Fire Station
197	GEANEY	7038	EnvHlthSpc 3	2/16/2008		\$36.49	\$0.00	8.50	\$36.49	\$310.20	Lindsay Fire Station
198	GUERRA	12254	EnvHlthSpc 3	2/16/2008		\$36.73	\$0.00	9.00	\$36.73	\$330.53	Lindsay Fire Station
199	HONNETTE	19901	EnvHlthSpc 2	2/16/2008		\$37.16	\$0.00	9.00	\$37.16	\$334.40	Lindsay Fire Station
200	PAPENHAUSEN	7374	EnvHlthSpc 3	2/16/2008	2.00	\$37.65	\$75.29	7.00	\$37.65	\$263.52	Lindsay Fire Station
201	CARDWELL	17166	EnvHlthAid 2	3/15/2008		\$21.74	\$0.00	9.50	\$21.74	\$206.53	West Olive Fire Station
202	CHARPENTIER	11412	EnvHlthAid 2	3/15/2008	10.00	\$22.24	\$222.43	0.00	\$22.24	\$0.00	West Olive Fire Station
203	COLLINS	20955	EnvHlthSpc 2	3/15/2008		\$32.99	\$0.00	9.50	\$32.99	\$313.37	West Olive Fire Station
204	GAONA	19425	EnvHlthSpc 2	3/15/2008		\$35.04	\$0.00	9.50	\$35.04	\$332.84	West Olive Fire Station
205	GUERRA	12254	EnvHlthSpc 3	3/15/2008		\$36.73	\$0.00	9.50	\$36.73	\$348.90	West Olive Fire Station
206	HONNETTE	19901	EnvHlthSpc 3	3/15/2008		\$37.16	\$0.00	9.50	\$37.16	\$352.97	West Olive Fire Station
207	JAHNKE	8769	EnvHlthSpc 3	3/15/2008		\$36.55	\$0.00	9.50	\$36.55	\$347.24	West Olive Fire Station
208	MACEDO	10382	EnvHlthSpc 3	3/15/2008	9.50	\$38.47	\$365.48	0.00	\$38.47	\$0.00	West Olive Fire Station
209	PAPENHAUSEN	7374	EnvHlthSpc 3	3/15/2008		\$37.65	\$0.00	9.50	\$37.65	\$357.63	West Olive Fire Station
210	COLLINS	20955	EnvHlthSpc 2	3/29/2008		\$32.99	\$0.00	8.50	\$32.99	\$280.38	Alpaugh Park
211	GAONA	19425	EnvHlthSpc 2	3/29/2008		\$35.04	\$0.00	8.50	\$35.04	\$297.81	Alpaugh Park
212	GUERRA	12254	EnvHlthSpc 3	3/29/2008		\$36.73	\$0.00	8.50	\$36.73	\$312.17	Alpaugh Park
213	MACEDO	10382	EnvHlthSpc 3	3/29/2008		\$38.47	\$0.00	8.50	\$38.47	\$327.01	Alpaugh Park
214	PAPENHAUSEN	7374	EnvHlthSpc 3	3/29/2008	1.00	\$37.65	\$37.65	7.50	\$37.65	\$282.34	Alpaugh Park
Totals					136.70		\$4,157.23	1761.65		\$52,444.69	

SUPERVISOR'S SIGNATURE _____

GRANTEE SIGNATURE (IF CONTRACTOR TIME CLAIMED) _____

MEMORANDUM OF UNDERSTANDING

Between

The County of Tulare

and

Central California Association of

Public Employees (CCAPE)

July 1, 2005 through June 30, 2008

Resolution No. 2005-0825, Agreement No. 22571

**TULARE COUNTY
HUMAN RESOURCES AND DEVELOPMENT DEPARTMENT
2900 W. BURREL STREET
VISALIA, CA 93291
(559) 733-6266**

this agreement.

C. Equity Adjustment

Except as provided in Section A above, the County will make the following equity adjustments:

Effective December 25, 2005, an equity adjustment of 3% for Unit 1.

Effective December 24, 2006, an equity adjustment of 2% for Units 1 and 3.

Effective December 23, 2007, an equity adjustment of 2% for Units 1, 3, 6 and 7.

Article 43

OVERTIME

Overtime shall be governed by Personnel Rule 4.

- 1) The County and its employees will comply with all provisions of the Federal Fair Labor Standards Act (FLSA) including the Amendments of 1985.
- 2) Except as otherwise provided by the Board, compensation for qualifying overtime work for FLSA non-exempt employees shall be in the form of compensatory time off (CTO) at the rate of time-and-one-half unless an employee has accumulated 60 hours of CTO.
- 3) Qualifying overtime worked when an employee has a CTO balance of 60 or more hours shall be compensated by cash payment at a rate of time-and-one-half.
- 4) Joint employment that creates an overtime liability for the County is prohibited without permission from the Board.
- 5) The department may not require an employee to use accrued CTO time. The department may request that an employee use CTO in lieu of vacation when the employee's vacation balance is less than 280 hours. The Department may request that an employee submit a plan for reducing his/her CTO balance.
- 6) Except in an emergency as determined by the Department Head, time off assigned within a normal week will be scheduled in conjunction with the employee's regular days off. This Agreement shall not preclude the Department Head from agreeing to allow the employee to utilize the time off during the normal work week on a day(s) which are not in conjunction with the employee's normal days off.
- 7) Should the term of this MOU expire without a successor MOU it is the intent of the parties that the CTO and premium overtime provisions of this article shall continue until modified by mutual agreement through meet and confer.

EVALUATION OF RESPONSE TO AUDIT REPORT

During the course of the audit, the following finding was noted:

FINDING 1: Ineligible Costs (Overtime)

The County provided a response which indicated that 10% (or \$7,265.78) of the total labor costs for conducting the mobile collection events was charged to the grant. The County considered the allocation of 10% as reasonable and recalculated the labor costs at the regular pay plus benefits rates that resulted in costs of \$56,601.93, exceeding the claimed amount of \$7,265.78 (which consisted of \$6,849.07 in staff overtime, and \$416.71 in staff regular time).

Furthermore, the County recalculated the claimed overtime costs at the regular hourly pay plus benefits rates, which resulted in labor costs of \$1,604.60 less than the staff overtime amount of \$6,849.07. Accordingly, the County requests that CIWMB allow as eligible the claimed overtime costs of \$6,849.07; otherwise, disallow only the difference of \$1,604.60 between the overtime and regular pay plus benefits labor costs.

The Grant Agreement Procedures & Requirements specifies overtime is an ineligible cost (except for local government staffing during specially scheduled evening or weekend events that have been preapproved in writing by the Grant Manager, when law or labor contract requires overtime compensation).

The County's response and supporting documentation responsibly demonstrated that the total regular pay plus benefits labor costs incurred to conduct the mobile collection events substantially exceeded the 10% allocation for overtime and regular pay plus benefits labor costs claimed. As a result, Finding 1 has been reversed, and the \$6,849.07 in questioned staff overtime costs is considered eligible.

